

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 13TH MARCH 2007 / 22ND PHALGUNA 1928

WP(C).No. 5443 of 2007(W)

PETITIONER:

**SHRI.A.V.RAPHEAL, SUPREME PLASTICS
AND CHEMICALS, PARANNOOR, CHOONDAL,
KUNNAMKULAM, THRISSUR.**

BY ADV. SRI.S.RAMESH BABU

RESPONDENTS:

- 1. THE DEPUTY TAHASILDAR (RR),
TALUK OFFICE, THALAPPILLY, VADAKANCHERY.**
- 2. THE SALES TAX OFFICER,
KUNNAMKULAM.**

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

K.BALAKRISHNAN NAIR,J.

WP(C)NO.5443 OF 2007-W

Judgment

The petitioner challenges Ext.P6 proceedings, by which his movables have been seized. The allegation of the petitioner is that the revenue recovery proceedings were issued based on Exts.P4 and P7. According to the petitioner, they were issued before revising the assessment as directed in Ext.P3 appellate order. The learned Government Pleader upon instruction, submitted that in fact, in the light of Ext.P3, the assessment order has been revised and a fresh assessment has been made and only based on that assessment order, the present recovery proceedings evidenced by Ext.P6 have been initiated. The submissions made before this Court while disposing of Writ Petition (C) No.58/07 is a mistake. The learned counsel for the petitioner submitted that he has already moved the appellate tribunal against Ext.P3 and the appeal is coming up for orders on 16.03.2007. In view of the above position, the petitioner may seek appropriate interim reliefs from the appellate tribunal. To enable him to do that, it is ordered that the sale of the movables seized under Ext.P6 will remain in abeyance for a period of three weeks from today.

The Writ Petition is disposed of as above.

13.03.2007

K.BALAKRISHNAN NAIR,JUDGE

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